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A Professional Corporation  
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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

In re

DELPHI CORPORATION, et al.,  
  
Debtors.

Chapter 11

Case No. 05-44481 (RDD)  
Jointly Administered

**DECLARATION OF MERLE C. MEYERS IN SUPPORT OF  
RESPONSE OF ALPS AUTOMOTIVE, INC. TO OBJECTION  
TO CLAIM NO. 2246; ALPS' COUNTER-MOTION  
FOR ALLOWANCE OF CLAIM NO. 2246**

I, Merle C. Meyers, declare:

1. I am an attorney admitted to practice law before this Court *pro hac vice*, and am a member of the law firm of Meyers Law Group, P.C. I am counsel for Alps Automotive, Inc. in this matter, and in such capacity, I am personally familiar with each of the facts stated herein, to which I could competently testify if called upon to do so in a court of law.

2. On February 6, 2006, Alps filed two proofs of claim in the Chapter 11 proceeding of Delphi Corporation, et al. (the "Debtors"): 1) a proof of claim against Delphi Automotive Systems LLC ("Claim No. 2246"), a true and correct copy of which is attached hereto as **Exhibit "A"**<sup>1</sup>, in the amount of \$6,140,513.59, with attachments identifying each unpaid invoice by number, date, amount and parts order; and 2) a proof of claim against Delphi Corporation as the

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<sup>1</sup> Exhibit "A" includes the Proof of Claim, Attachment 1 to same, and Exhibit A thereto, which details the invoices supporting the claim. The original claim as filed includes Exhibits A through K.

debtor ("Claim No. 2665") in the amount of \$6,140,513.59, with the same attachments described above.

3. In addition, on October 18, 2005, by letter to the Debtors, Alps made demand upon the Debtors for reclamation and return of products delivered to the Debtors on credit terms within ten days preceding the Petition Date, in the amount of \$1,550,810.57, pursuant to the provisions of 11 U.S.C. § 546(c) of the Bankruptcy Code. The amount of that demand is included in the amounts set forth in Claims Nos. 2246 and 2665. No payment or return of products has yet been made to Alps on account of its reclamation demand.

4. As of February 6, 2006, Alps assigned its claims against the Debtors to Bear Stearns Investment Products Inc. ("Bear"). Under the terms of the assignment from Alps to Bear (the "Assignment"), Bear agreed to pay to Alps an amount to be determined as a percentage of the allowed amount of Alps' claims. An initial payment was made by Bear to Alps, but the bulk of the purchase price is not due until and unless the claims are allowed by the Court.

I declare under penalty of perjury that the foregoing is true and correct, and that this declaration was executed on October 17, 2007 at San Francisco, California.

/s/ Merle C. Meyers